

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the present title with the following rewritten title:**

MAGNETIC RECORDING MEDIUM INCLUDING A MAGNETIC LAYER  
CONTAINING A NONMAGNETIC OXIDE

**Amend the specification by inserting before the first line the sentence:**

This is a divisional of Application No. 10/238,601 filed September 11, 2002; the disclosure of which is incorporated herein by reference.

**On page 5, please amend the Brief Description of the Drawings as follows:**

~~Fig. 1 represents~~Figs. 1(A) and 1(B) represent cross-sectional views, each showing an embodiment of the present invention;

~~Fig. 2 represents~~Figs. 2(A) and 2(B) represent cross-sectional views, each showing another embodiment of the present invention;

~~Fig. 3 represents~~Figs. 3(A) and 3(B) represent cross-sectional views, each showing still another embodiment of the present invention;

~~Fig. 4 represents~~Figs. 4(A) and 4(B) represent cross-sectional views, each showing still another embodiment of the present invention;

~~Fig. 5 represents~~Figs. 5(A) and 5(B) represent cross-sectional views, each showing still another embodiment of the present invention;

~~Fig. 6 represents~~Figs. 6(A) and 6(B) represent cross-section views, each showing a magnetic layer of the magnetic recording shown in Fig. 5;

Fig. 7 is a schematical drawing to explain a method for forming a magnetic layer on a flexible polymer support member; and

Fig. 8 is a schematical drawing to explain an example of CVD apparatus utilizing high frequency plasma and applicable to the present invention.